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January 17, 2007

Mossfon Trust Arango-Orillac Bldg. 54th Street P.O. Box 0832-0886, W.T.C. Panama, Republic of Panama

Dear Sirs:

I am writing to confirm that Mr. H.J. von der Goltz, whose current address is 177 Ocean Lane Drive, Apt. 1100, Key Biscayne, Florida 33149, has been a client of this firm for over fifteen (15) years and is in good standing with us and is a reputable and trustworthy client.

I can confirm that this firm is licensed to practice in the Commonwealth of Massachusetts and that I am duly authorized to provide this letter to you.

Sincerely,

Richard J. Gaffey

Partner

RJG/jr

goltz/2006-01-17 Mossfon Trust